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Hearing Date: May 23, 2012  
Hearing Time: 10:00 AM (EST)

*Attorneys for Eric S. Saretsky &  
The Plan Administrator of the Sterling  
Equities Associates Employee Retirement Plan*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
SECURITIES INVESTOR PROTECTION	:
CORPORATION,	:
	:
Plaintiff,	:
	:
	:
v.	:
	:
BERNARD L. MADOFF INVESTMENT	:
SECURITIES LLC,	:
	:
Defendant.	:
-----X	
In re:	:
	:
BERNARD L. MADOFF,	:
	:
Debtor.	:
-----X	

Adv. Pro. No. 08-01789 (BRL)  
SIPA Liquidation  
(Substantively Consolidated)

**CERTIFICATE OF SERVICE**

I, Richard J. Corbi, Esq., an attorney with the firm of Proskauer Rose LLP and admitted to practice in the United States District Court for the Southern District of New York, do hereby certify and affirm that on April 2, 2012, I caused to be served, by ECF, this Reply Memorandum of Law in Support of Objection to Trustee's Determinations Denying Claims over ERISA-

Related Objections of Eric S. Saretsky and the Plan Administrator of the Sterling Equities Associates Retirement Plan, on all parties of record in the above-referenced action. I also caused to be served, by UPS Overnight Delivery, this Reply Memorandum of Law in Support of Objection to Trustee's Determinations Denying Claims over ERISA-Related Objections of Eric S. Saretsky and the Plan Administrator of the Sterling Equities Associates Retirement Plan upon:

Clerk of the United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, NY 10004

Chambers of the Honorable Burton R. Lifland  
United States Bankruptcy Court  
Southern District of New York  
Courtroom 623  
One Bowling Green  
New York, NY 10004-1408

Baker & Hostetler LLP  
Attn: David J. Sheehan  
45 Rockefeller Plaza  
New York, NY 10111

Securities Investor Protection Corporation  
Attn: Kevin H. Bell  
805 15th St., N.W. - Suite 800  
Washington, DC 20005

Trustee Irving H. Picard  
Claims Processing Center  
2101 Cedar Springs Road  
Suite 1100  
Dallas, TX 75201

s/Richard J. Corbi  
Richard J. Corbi, Esq.